# EXHIBIT A (a)

#### **ARTICLE 9 Grievance and Arbitration**

- Should any dispute or difference arise between the Company and the Union or 9.1 employees covered by this Agreement as to the interpretation, application or operation of any provision of this Agreement, both parties shall endeavor to settle same in the simplest and most direct manner. The procedure shall be as follows: (unless any step thereof is waived by mutual consent).
  - a) First Step Between the Union Representative and the location's Group Leader or equivalent. The grievance must be heard within ten (10) calendar days after the occurrence of the event giving rise to the grievance. The Group Leader shall verbally reply to the Steward within ten (10) calendar
  - b) Review Step Between the Union Chairman and Vice-Chairman and the respective location's Plant Manager or equivalent. The grievance must be presented no later than ten (10) calendar days after the decision was given in the first step. The Plant Manager shall verbally reply within fifteen (15) calendar days.
  - c) Final Step Between the Union Grievance Committee composed of not more than four (4) members, and the Company's Human Resource Manager and Plant Manager. An International Representative of the I.B.E.W. may be present at this step of the grievance procedure only to assist the Union. This grievance shall be in writing and be presented to the Company no later than ten (10) working days after the decision was given in the review step.
  - d) Grievances discussed in the final step shall be answered in writing by the representative of the Company within ten (10) working days after the date of such meeting, unless by mutual agreement a different date or disposition is agreed upon, the answer is to be sent to the Local Union President.

It is the intent of both parties to process the grievances as timely as possible within the designated periods.

The failure on the part of the Company to answer a grievance at any step shall not be deemed as conceding thereto and the Union may proceed to the next step.

Local 503 Union Grievance Committee identified in the final step of the grievance procedure shall consist of not more than four (4) members. The Company will pay for up to three (3) employees on the Committee.

The Union may request attendance of additional employee(s) at a grievance hearing. This request shall not be unreasonably denied where it is clear that the added person(s)' presence will assist materially in the resolution of the dispute.

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## e) Request For Arbitration

If the written grievance presented in the third step is not settled, either party may request, in writing, that the matter be referred to arbitration, if this request is made within fifteen (15) working days after the reply was given in the final step.

No grievance is referable to arbitration that has not previously been submitted in writing as required in the third step above.

f) The Company will pay for up to three (3) employees requested by the Union at an arbitration hearing. Pay for any additional employees requested by the Union will be the responsibility of the Union.

The Company will have no obligation to pay for the time spent by full time Union Officers or their designees.

- 9.2 When the grievance is appealed to arbitration, the Company and the Union shall promptly select an impartial arbitrator by mutual agreement or, if no agreement can be reached, either the employer or the Union shall request in writing, an arbitrator panel consisting of eleven (11) arbitrators who have a personal or business residence in the states of New York, New Jersey. The arbitrator will be selected from the panel by means of alternate strikes. The panel shall be requested from the New York office of the American Arbitration Association in accordance with the voluntary labor arbitration rules of the American Arbitration Association. Such rules shall govern the arbitration except as follows:
  - a) An arbitrator selected pursuant to the rules must be able to schedule a hearing within three (3) months of their selection. If an arbitrator cannot schedule a hearing within such requirement, new panels should be issued pursuant to paragraph (a) above unless the parties mutually agree on an arbitrator.
  - b) The award of the arbitrator shall be binding upon all parties to this Agreement.

The jurisdiction of the arbitrator shall be limited to the contract violation(s) specified in the written grievance. The arbitrator shall not have the right or power to set aside, modify or alter any of the terms of this Agreement.

- c) The arbitrator shall issue its written award and opinion within thirty (30) days from the date of closing of the arbitration hearing or thirty (30) days from submission of briefs. If either party selects to submit a brief, the brief shall be submitted no later than thirty (30) days from the date of closing of the arbitration hearing.
- 9.3 The expense of the arbitrator and all other arbitration costs mutually agreed upon shall be borne equally by the parties except that the Company will pay the expenses of the meeting room and the hearing will be held off Company premises, but within a reasonable distance of Corporate Headquarters. When the Company plans to have a

court stenographer present at the hearing, the Union will be informed of such arrangements.

- 9.4 Members of the Grievance Committee shall be allowed the necessary time off, without loss of pay, to discuss grievances with the Company.
- 9.5 The Company may submit complaints to the President of the Local Union, and if not settled in five (5) working days, the Company may request in writing that the matter be referred to the grievance procedure, starting with the final step.
- 9.6 Should an employee be laid off or discharged, he/she shall be entitled to a hearing, starting with the final step above, provided application is made within three (3) working days after the occurrence, and the case shall be disposed of promptly.

## ARTICLE 10 No Strikes, No Lock-Outs

10.1 The Union agrees that it will not authorize a strike, slow-down, or work stoppage. The Company agrees that it will not engage in a lock-out of the employees. The Union further agrees that it will take every reasonable means which are within its power to induce employees engaged in a strike or work stoppage in violation of the terms of this Agreement, to return to work. The Company and the Union further agree that all questions, disputes, or controversies under this Agreement shall be settled and determined solely and exclusively by the conciliation and arbitration procedures provided in this Agreement. The Company further agrees that it will not ask an employee to place himself/herself in jeopardy by crossing a legal picket line on or around the Company's premises.

The above does not limit either party from taking any remedy allowed by law.

# ARTICLE 11 Exclusive Company Powers

11.1 The Company shall at all times, subject to the provisions of this Agreement and the law, retain the sole right to manage its business and direct the working force, including the right to decide the equipment incidental to operation, the method of power generation, the scheduling of production and to set policy; including the right to hire, suspend, discharge for proper cause, promote, demote, transfer, relieve employees from duty because of lack of work, or for other proper and legitimate reasons, and to determine the number and qualifications of employees required to perform the work, are recognized to be in the Company, except as otherwise provided for in this Agreement.

#### 11.2 Past Practices

All letters of intent, memos of agreement, arbitration findings, memorandums of understanding, settlement of grievances, practices considered past practices or standing orders that affect the intent of any prior labor

agreements, dated on, about or before June 1, 2003, are terminated as of the effective date of this Agreement.

# ARTICLE 12 Job Classifications

- 12.1 The Company will furnish job specifications and minimum qualifications for all jobs covered by this Agreement.
- 12.2 In the event that a specification is found not to cover the general work or the qualification and skills correctly, the same will be changed. Such changes are not to be made for the purpose of upgrading or downgrading employees.
- 12.3 If it becomes necessary, because of changes in equipment or operations, to establish new job classifications not listed in Appendix "A," the Company shall prepare and furnish to the Union copies of the new job specifications and shall negotiate with the Union changes desired by the Union. The Company shall negotiate with the Union the wage rates for all new or revised job classifications established.
- 12.4 All new classifications created as the result of technological changes, which includes any of the work historically and/or currently performed by the bargaining unit employees at the covered locations, shall be considered as coming under the scope of the Bargaining Unit. All current job classifications in the Bargaining Unit which are changed as a result of technology, shall remain within the Bargaining Unit.

When, as a result of technological change, new or revised job classifications are introduced into the Bargaining Unit, the Company shall ensure that employees will be given the opportunity to acquire the knowledge and skills necessary to qualify for these new or revised job classifications.

# ARTICLE 13 Legality – Non-Discrimination Clause

13.1 If the enactment of legislation, or a determination by a court of final jurisdiction (whether in a proceeding between the parties or in one based on a similar state of fact) renders any portion of this Agreement invalid or unenforceable, it shall not affect the validity of the rest of this Agreement, which shall remain in full force according to its terms in the same manner and with the same effect as if such invalid portion had not originally been included herein. In this event, the parties shall thereupon seek to negotiate substitute provisions which are in conformity with the applicable laws.

13.2

a) The parties agree that employees are entitled to equal employment opportunity and the parties will not discriminate against employees by reason of his or her race, creed, religion, color, sex, national origin, age, disability, veteran status, marital status, or citizenship status as these terms are defined and interpreted under Federal/State/Local laws governing discrimination.

- b) The Company and the Union agree that no employee should be subjected to unlawful harassment on any basis prohibited by law, including sexual or racial harassment.
- c) The parties agree that the Company may provide reasonable accommodation to the known physical or mental limitations of an otherwise qualified disabled employee pursuant to state and/or federal disability laws. The parties agree to meet and confer regarding the accommodation and, if they cannot agree, the Company may implement any reasonable accommodation.
- 13.3 If the Company files for bankruptcy, the Company shall:
  - Send a Company representative to meet with Union members, within 14 calendar days, in order to explain the potential consequences of any bankruptcy action, and
  - b) The Company shall provide a copy of the labor agreement to the Bankruptcy Court, and shall inform the Court, and any Court appointed Trustee, of the existence of the labor agreement, and
  - c) Within 14 calendar days of the Company exiting from bankruptcy, the Company shall again send a representative to meet with Union members, in order to explain the potential consequences of exiting the bankruptcy process.

# ARTICLE 14 Date and Term of Agreement

- 14.1 This Agreement shall become effective June 1, 2003, and it shall remain in full force and effect until June 1<sup>st</sup>, 2008, thereafter unless either party serves written notice of their desire to amend, modify or terminate this Agreement at least sixty (60) days prior to the anniversary date. The Company and the Union may mutually agree to amend or add to any provision of this Agreement during its term, provided that any such amendment or modification must be in writing executed by the duly authorized representatives of each party and any oral modification or amendment shall have no force or effect.
- 14.2 Such notice shall contain therein any changes or amendments desired by the party giving such notice, and conferences shall be arranged and undertaken within thirty (30) days after service of such notice.
- 14.3 In connection with future labor negotiations, the Company is willing to pay for four(4) Company employees. This payment does not apply to full time paid Union Officials.

Witness our hands and seals this 20th day of June, 2003.

Mark	S. Lynch, President	Sheryl Rosen, Manager, Human Resources
Kevir	McLeod, Lovett Plant Mgr.	Elliot Neri, Bowline Plant Mgr
	national Brotherhood of rical Workers, Local Union No.	. 503
Ву:	Suzanne Citrolo Recording Secretary	
Ву:		inancial Secretary

	Plant Pe	Personnel Classifications - June 1, 2003	tions - June 1, 2	1003	
Master	Mechanical Technician 3 (a)	Operating Technician (b)	Test Technician 3 (a)	ICE Technician 3 (a)	Fuel Tech 3 (b)
Journeyman	Mechanical Technician 2	O & M Technician 2 (a)	Test Technician 2	ICE Technician 2	Fuel Tech 2 (a)
Apprentice	Mechanical Technician 1	O&M Technician 1	Test Technician 1	ICE Technician 1	Fuel Tech 1
Trainee		5	Craft Trainee		

Plant Assistant Material Handler

Material Handler
(a) Open roster position
(b) Closed roster position

Appendix A

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Job Classifications	1-Jun-03	1-Jan-04	1-7am-05	ו-חמוויחם	Act John	96 PG9
Plant Assistant (regular)	\$19.00	\$19.43	\$19.91	\$20.51	\$21.13	97.176
Plant Assistant (orobationary)	\$16.00	\$16.36	\$16.77	\$17.27	\$17.79	\$18.32
Graff Trainee	\$21.00	\$21.47	\$22.01	\$22.67	\$23.35	\$24.05
Fuel Technician 3	\$30.87	\$31.56	\$32.35	\$33.32	\$34.32	\$35.35
File Technician 2	\$29.83	\$30.50	\$31.26	\$32.20	\$33,17	\$34.16
Fuel Technician 1	\$24.00	\$24,54	\$25.15	\$25.91	\$26.69	\$27.49
		· 14				1000
Hvdro Maintenance - Chief	\$33,24	\$33.99	\$34.84	\$35.88	\$36.96	#38.U.
Hvdro Maintenance 1	\$30.12	\$30.80	\$31.57	\$32.51	\$33,49	\$34.49
Horico Maintenance - 2nd	\$27.21	\$27.82	\$28.52	\$29.37	\$30.25	\$31.16
Hydro Maintenance 3 <sup>rd</sup>	\$23.67	\$24.20	\$24.81	\$25.55	\$26.32	\$27.11
Hwin Onerator 1st	\$28.78	\$29.43	\$30.16	\$31.07	\$32.00	\$32.96
Hydro Onerator - 2nd	\$27.21	\$27.82	\$28.52	\$29.37	\$30.25	\$31.16
			•			
Wechanical Technician 3	\$31.00	\$31.70	\$32.49	\$33.46	\$34.47	333,3U
Mechanical Technician 2	\$28.00	\$28,63	\$29.35	\$30.23	\$31.13	\$32.07
Mechanical Technician 1	\$24.00	\$24.54	\$25.15	\$25.91	\$26.69	\$27.48
						11-00
Operations Technician	\$32.95	\$33.69	\$34.53	\$35.57	\$36.64	\$37.74
Onerations & Maintenance Technician 2	\$29.00	\$29.65	\$30.39	\$31.31	\$32.24	\$33.Z1
Operations & Maintenance Technician 1	\$24,00	\$24.54	\$25.15	\$25.91	\$26.69	\$27.49
	12 FGD	622.25	£33 0E	\$34.05	\$35.07	\$36.12
Instrument, Controls & Electrical Technical S	600 000	430.RS	\$30.30	\$31.31	\$32,24	\$33.21
Instrument, Controls & Electrical Technician 1 (Instrument, Controls & Electrical Technician 1	\$24.00	\$24.54	\$25.15	\$25.91	\$26.69	\$27.49
	C21 E4	\$30.05	\$33.06	\$34.05	\$35.07	\$36,12
	00.003	\$29 RS	\$30.39	\$31.31	\$32.24	\$33.2
	\$24.00	\$24.54	\$25.15	\$25.91	\$26.69	\$27.49
					T. Carrier	
	605.00	\$25 5G	\$26.20	\$26.99	\$27.80	\$26.03

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# Appendix B Holidays and Vacation

Holidays - Article 7, Section 6

New Year's Day
Martin Luther King's Day
President's Day
Memorial Day
Independence Day
Labor Day
Columbus Day
Veteran's Day
Thanksgiving Day
Day After Thanksgiving
Christmas Day
one (1) Floating Holiday

### Vacation - Article 7, Section 1

When an Employee has worked less than one (1) year, vacation time will be calculated as one (1) working day for each calendar month or major fraction thereof worked in the preceding calendar year but not exceeding ten (10) working days for vacation in any year.

1 – 4 years - 10 working days 5 – 11 years - 15 working days 12 – 21 years - 20 working days 22 –27 years - 25 working days

28 years and more - 30 working days (Grandfather current employees 2003)

Effective January 1, 2004, the maximum vacation accrual is twenty-five (25) days for all employees, except those who were grandfathered in 2003.

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# Appendix C Digest of Negotiations

#### **Benefits**

#### **Non-Contributory Life Insurance**

The company will provide life insurance coverage of two (2) times base pay to a maximum of \$100,000.

# Contributory Life Insurance and Dependent Life Insurance

Effective January 1, 2001, the Company will offer Contributory Life Insurance for the employee and Dependent Life Insurance for the spouse and children with the employee paying the entire cost of the premium through payroll deductions.

#### **Accidental Death & Dismemberment**

Effective January 1, 2001, the company will increase the amount of company paid Accidental Death and Dismemberment Insurance from \$15,000 to \$50,000. Additional amounts of coverage can be purchased on the employee as well as insurance for the spouse and children with the employee paying the premium through payroll deductions. This coverage will replace the Basic and Personal Accident Insurance coverage.

#### **Accident & Sickness Insurance**

Effective January 1, 2001, the company will offer a choice of 3 daily benefits (\$12, \$18, \$25/day) with the employee paying the entire cost of the premium through payroll deductions.

#### **Medical Plan Options and Premiums**

Effective January 1, 2001, some plan design changes will be made to the Point of Service option and an HMO option will be added.

#### **POS Highlights:**

Office visit copay: \$15

Drug copay: \$10/generic and \$15/brand

Out of network deductible: \$250 individual/\$500 family

Out of network out of pocket maximum: \$1,500 individual/\$3,000 family

#### **HMO Highlights:**

Office visit copay: \$10

Drug copay: \$5 for both generic and brand

Out of network: No coverage

Employee contributions are fixed amounts which are expressed as weekly contributions and which can be paid on a pre-tax or after tax basis.

Point of Service Plan	2001	2002	2003
Employee Employee + 1 Family	\$11.48	\$ 6.65 \$12.40 \$18.77	\$13.39

НМО	2001	2002	2003
Employee	\$0		\$ 3.33
Employee + 1	<b>\$</b> 0	\$ 5.74	\$ 6.20
Family	\$ 0	\$ 8.70	\$ 9.39

#### **Dental Plan and Premiums**

Dental Highlights: Annual maximum: \$2,000 Lifetime orthodontia maximum: \$2,000 Bridges and dentures; covered at 60% of reasonable and customary charges.

Effective January 1, 2001, dental premiums will change. Employee contributions are fixed amounts which are expressed as weekly contributions and which can be paid on a pre-tax or after tax basis.

<u>Dental</u>	2001	2002	2003
Employee	•	\$ 1.31	
Employee + 1	• • • • •	\$ 2.03	
Family	\$ 2.95	\$ 3.19	<b>\$</b> 3.45

#### Vision Coverage

A comprehensive eye exam is available under the medical plan. In addition, there is a lens reimbursement of \$200 every 24 months.

# **Hearing Aid Reimbursement**

Employees and eligible dependents can receive one hearing aid per ear per calendar year when recommended by a licensed physician. The benefit per hearing aid will not exceed \$1,400. Claims for a hearing exam can be submitted by out-of-area employees who do not receive coverage through the medical plan. One hearing exam per calendar year will be covered at 80%.

#### Medical Coverage for Surviving Spouse/Dependents of Active Employee

Effective June 1, 2000, surviving spouses/dependents of active employees can continue medical coverage as long as they are eligible and pay the required premium. Coverage will end when the spouse remarries, when a dependent no longer meets the eligibility requirements, or when either the spouse or dependent becomes eligible for other group medical insurance. The company will pay a portion of the premium with the surviving dependents charged the same premium rate as active employees.

# Retiree Medical (for retirees under age 65)

Effective January 1, 2001, retirees under age 65 can elect either a Point of Service plan or an HMO. The plan design for retirees will be the same as for active employees and the retirees will pay the same premium as active employees. Surviving spouse/dependents may continue coverage and will pay the same rate as active employees.

#### Retiree Medical (for retirees/dependents age 65 and over)

Effective January 1, 2001, two (2) options are available for retirees/dependents age 65 and over. Aetna US Healthcare Medicare Golden Choice Plan will be available to those living in the network service area. A Medicare Supplement plan will be provided to those living outside the service area of the Medicare Golden Choice Plan. The design of these plans will be as close as possible to the plan design provided by O&R as of July 1, 1999.

#### **Other Post Retirement Benefits**

Effective January 1, 2001, there will be three (3) different programs for retiree medical and life insurance.

A. Mirant New York, Inc. Traditional Other Post Retirement Benefit Program This covers employees who were hired on or before 6/1/2000 and are not in the O&R group. The Medicare Part B reimbursement will be \$36.70/month and company paid life insurance of \$12,500 will be provided.

B. Other Post Retirement Benefit Program for O&R Group
This covers employees who were at least 55 years old with at least ten (10) years of service on
7/1/99 and who will receive their retiree medical and life insurance benefits from Orange &
Rockland. Mirant New York, Inc. programs do not apply.

C. Mirant New York, Inc. New Other Pension Retirement Benefit Program Employees who are not eligible for either A or B above will be covered by this program. The company subsidy for medical premiums will be 50% plus 1 % for each year of service with a maximum company subsidy of 90%. Retiree life insurance will be \$2,000 for each year of service to a maximum of \$50,000.

### Effective 01/01/2004

Retiree medical premiums shall be as follows with Company caps listed in the table and with a 14% growth cap on total plan premium costs:

### Cost Share for retirees below age 65:

Jan 2004 - 8%

Jan 2005 - 8%

Jan 2006 - 8%

Jan 2007 - 8%

Jan 2008 - 9%

Cost Share for retirees age 65 and older: Medicare Part "B"- 90% of the monthly cost paid by Company and Supplement at Company Cost.

#### Retiree Medical Caps:

Single - Retiree under age 65	\$9,000
Single - Retiree age 65 and older	\$5,500
Family – Retiree and spouse under age 65	\$18,000
Family - One under 65 and one age 65 and older	\$11,400
Family - Retiree and spouse both age 65 and older	\$10,000

#### Effective 01/01/2004

Post 65 medical to be the indemnity plan as originally proposed with a \$2 million lifetime cap.

# Effective 01/01/2004

Life insurance for Active Employees is 2x the base salary up to \$500,000 and for Retirees is \$12,500.

#### Effective 01/01/2004

Sick Time as included in Article 7

Sick bank contribution at 64 hours per year; starts at 80 hours on 01/01/04 able to carryover 16 hours per year to a cap of 80 hours.

Unum Administration of absences beyond 3 work days.

If pay is denied before the I.M.E., the Company will continue to pay the employee until resolution of the appeal process. If the finding is not in the employee's favor the employee will make restitution to the Company.

Short Term Disability at 100% for six months.

LTD to be paid at 60% pay-capped at \$10,000 monthly except for the following:

For employees with 20 years or more of service, disability payments for months 6

— 12 are LTD of 60% with a 15% Company supplement based on base pay at time of disability. Such payment will be reduced by any payment received from social security, pension disability, and government disability payments.

If available from underwriter, an employee paid optional rider for an additional 15% LTD coverage (total of 75%) will be offered.

Employees on LTD will continue to accrue pension benefits as per the existing plan provisions.

#### Effective 01/01/2004

Employee cost share contribution for Medical and Dental as follows with a 14% growth cap on total plan premium costs:

01/04 = 10% 01/05 = 12% 01/06 = 14%

01/07 = 17%

01/08 = 20%

Dental schedule to be same as 2003. Medical schedule is UHC (Aetna mimic). VSP (Aetna mimic) provided at Company expense.

# Appendix D Retirement

The following is a summary of certain terms of two pension programs under the MIRANT NEW YORK, INC. BARGAINING UNIT PENSION PLAN (the "Plan") and a description of the EMPLOYEE SAVINGS PLAN (401(k) PLAN). This summary is not intended to be a SUMMARY PLAN DESCRIPTION or a PENSION PLAN DOCUMENT as required under the Employee Retirement Income Security Act ("ERISA"). The Summary Plan Description will be provided to employees as required by ERISA. An employee can obtain a copy of the plan documents upon written request from the Company.

There are two pension programs available to New York union employees under the Plan and eligibility depends on date of hire. Employees will either participate in the MIRANT NEW YORK, INC. TRADITIONAL PENSION or the NEW RETIREMENT PROGRAM. (The NEW RETIREMENT PROGRAM provides a profit sharing opportunity which will be provided under a separate plan.) In addition to the pension and profit sharing plans, the Company offers an EMPLOYEE SAVINGS PLAN (401 (K) PLAN) to all New York union employees.

MIRANT NEW YORK, INC. TRADITIONAL PENSION PROGRAM

Eligibility, Participation and Date of Application

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All eligible full time employees hired on or before 06/01/00 will be eligible for the Mirant New York, Inc. Traditional Pension Program. Participation begins on the 1st of the month after completion of one (1) year of Eligibility Service. If a participant terminates his/her employment and is later rehired, the employee will be covered by the New Retirement Program after rehire.

The terms described in this section of the Digest will apply only to benefits paid on or after 01/01/01. Any benefits paid prior to 01/01/01 will be subject to terms of the Mirant New York, Inc. Traditional Pension Program in effect prior to 06/01/00.

Service for Eligibility, Vesting and Benefits

Eligibility Service is defined as working 1,000 hours in first anniversary year or in any calendar year following year of hire.

Vesting Service is defined as one (1) year for each calendar year working at least 1,000 hours.

Benefit Service is defined as credit given for each calendar year working at least 1,000 hours after becoming a participant (a partial year is credited for the first year of participation in the Plan and the year of termination). The pivot formula service will be calculated as of 12/31/95: one (1) year for each calendar year working at least 1,000 hours after becoming a participant (a partial year is credited for the first year of participation in the Plan).

For employees who were acquired from Orange & Rockland (O&R) on 07/01/99, all service amounts include service earned while employed by O&R prior to 07/01/99 (as determined under the Employees' Retirement Plan of O&R ("O&R Plan") on 6/30/99).

#### Compensation

Career formula: actual base pay received during a calendar year.

Severance benefit: base pay rate in effect at severance of employment.

Pivot formula: base rate of pay in effect on 06/01/96 (as reported by O&R).

Benefit Formula (Prior to Offset for O&R benefit)

Greater of (1) or (2):

- Sum of (a), (b) and (c): (1)
  - Benefit earned at O&R through 07/01/99 (as reported by O&R but excluding (a) extra two (2) years severance benefit).
  - 2% of Compensation for each year of Benefit Service after 07/01/99.
  - 2 x 2% of Compensation in effect at severance (the "severance benefit"). (c)
- Sum of (a), (b) and (c): (2)
  - 1.5% x 06/01/96 Compensation x 12/31/95 Benefit Service. (a)
  - 2% of Compensation for each year of Benefit Service after 12/31/95.
  - (b) 2 x 2% of Compensation in effect at severance (the "severance benefit"). (c)

#### Offset of Benefit

For employees who were acquired from O&R on 7/01/99, the benefit determined under the benefit formula described above will be reduced by the employee's benefit calculated under the O&R plan. Such reduction will apply prior to any adjustment of the employee's benefit to take into account the form of payment of the benefit.

#### Vesting

Five (5) years of Vesting Service or normal retirement.

#### Disability

Eligible after five (5) years of Vesting Service. Employee has the option of commencing his/her disability pension benefit as of disablement or deferring the receipt of any pension to age 65 and continuing to earn service while on long-term disability (up to age 65) provided he/she stays on long-term disability.

#### **Survivor Benefits**

Eligible after five (5) years of Vesting Service or upon employee reaching his/her normal retirement date, Benefit is 50% of accrued benefit as of death (subject to applicable reduction factors) payable to spouse for life commencing when employee would have reached age 65 (or earlier under certain circumstances).

#### **Early Retirement**

Eligible after ten (10) years of Benefit Service and attainment of age 55. Benefit is the accrued benefit at early retirement date, reduced by a certain percentage if benefit starts prior to age 60. No reduction applies if age plus service is at least 85 points. If benefit starts between the ages of 58 and 62, an early retirement supplement is paid until age 62. The supplement is an additional \$600 per month. The supplement, however, will not be paid to the extent a supplement is paid under the O&R Plan.

# Pension Adjustment After Retirement

Increase is related to the Consumer Price Index and begins for each participant once cumulative inflation since retirement exceeds 20%.

Participants eligible for the pension adjustment include all employees and former employees actually receiving a pension benefit under the Pension Plan. Surviving spouses, beneficiaries and alternate payees actually receiving a benefit are also eligible for a pension adjustment as provided in the Pension Plan, as amended.

Participants receive a pension adjustment, if cumulative inflation, as measured by the Consumer Price Index (as defined in the Pension Plan, as amended), has grown by 20% since retirement. Cumulative inflation is measured relative to the year immediately proceeding the year in which the retirement income begins.

Once the 20% threshold has been met, there is an annual adjustment applied to the pension payment, which becomes effective on July 1 of each following year. The adjustment is the <u>lesser of:</u> (1) 75% of cumulative inflation over 20% or (2) a 3% cumulative maximum percentage (the 3% cumulative maximum percentage accumulates over the same period that cumulative inflation has exceeded 20%). Cumulative inflation is measured at the end of each calendar year and the adjusted pension benefit for the upcoming July 1 is the lesser of the two cumulative percentages described above multiplied by the initial pension payment amount.

#### **NEW RETIREMENT PROGRAM**

**Eligibility and Participation** 

All eligible full time employees hired or rehired after 06/01/00. Participation begins 1<sup>st</sup> of month after completion of one (1) year of Eligibility Service, but not before 07/01/01.

#### Components

Comprised of the Core Pension and the Performance Sharing Plan.

#### Core Pension

Service for Participation, Vesting and Benefits

Eligibility Service is defined as working 1,000 hours in any anniversary year.

Vesting Service is defined as one (1) year for each anniversary year working at least 1,000 hours.

Benefit Service is defined as one (1) year for each calendar year working at least 1,680 hours; fraction of year if under 1,680 hours but at least 1,000 hours.

#### Compensation

Compensation is defined as the highest base rate of pay during the calendar year. Final Average Compensation is defined as the average of five (5) highest years out of the last ten (10) years.

#### Benefit Formula

Greater of (1) or (2):

- (1) 1.0% x Final Average Compensation x Benefit Service
- (2) \$25/month x Benefit Service

#### Vesting

Five (5) years of Vesting Service or normal retirement.

#### Disability

Eligible after five (5) years of Vesting Service. Benefit is deferred to age 65 (provided employee remains on long-term disability until age 65) and employee continues to earn service while on long-term disability.

# **Survivor Benefits**

Eligible after five (5) years of Vesting Service or attainment of age 50. Benefit is 45% of accrued benefit as of death payable to surviving spouse at participant's earliest retirement age (generally 50) for life. If the employee reaches age 50 and the employee elects prior to his/her death, the surviving spouse will receive a benefit equal to 80% of the accrued benefit as of death. In order to elect this option, the employee must agree to a 0.75% reduction in his/her retirement benefit for each year that additional coverage is in effect.

#### Early Retirement

Eligible after ten (10) years of Benefit Service and attainment of age 50. Benefit is the accrued benefit at early retirement date reduced by a certain percentage (which changes at certain ages) for each year benefit is paid prior to age 65. There is no opportunity for an unreduced benefit for early retirement and there is no early retirement supplement.

#### **Performance Sharing Plan**

### Eligibility and Participation

All eligible full time employees hired or rehired after 06/01/00. Participation begins 1<sup>st</sup> of month after completion of one (1) year of service, but not before 07/01/01. In order to receive a contribution for any plan year, an employee must be employed on 12/31 of such plan year (unless employee dies, becomes disabled or retires during the plan year).

### **Company Contributions**

Amount of the contribution to be determined by the Company at its discretion based on Company performance. The contribution will be made during the calendar year following the plan year for which the contribution applies.

Employee's share of the Company contribution will be the designated contribution percentage multiplied by eligible pay for the plan year. Eligible pay for this plan includes base salary or wages, including all amounts contributed to the Employee Savings Plan or the Flexible Benefits Plan.

#### **Benefit Accrual**

Individual account balance accrued until distributed. Account balance is based on individual investment elections and will reflect any changes in the value resulting from any earnings, gains, or losses that might occur (similar to 401(k) Plan).

#### Vesting

Five (5) years of service or normal retirement date.

# **EMPLOYEE SAVINGS PLAN (401(K) PLAN)**

Eligibility

After one (1) year of service.

Contributions

From 1 % to 20% of base pay on a before-tax and/or after-tax basis.

**Company Match** 

75% of employee contributions that do not exceed 6% of pay for each pay period during which a contribution is made.

#### Benefit Accrual

Individual account balance accrued until distributed. Account balance is based on individual investment elections and will reflect any changes in the value resulting from any earnings, gains, or losses that might occur.

Vesting

100% immediate.

#### Pension - Effective 06/01/2003

Effective as of the date of this Agreement and subject to the provisions of the Mirant Services Pension Plan for Bargaining Unit Employees, employees hired on or before June 1, 2000 shall continue to participate in the Mirant New York Traditional Pension Program (Pension Program) in place immediately prior to the date of this Agreement except that the Pension Program shall be revised as follows:

- a) Employees terminating after December 31, 2003 who (i) will attain age 55 on or before December 31, 2008 and (ii) will satisfy rule of 85 on or before December 31, 2008 shall be grand-fathered into the Pension Program in place immediately prior to the date of this Agreement without applying Sections (b) or (c).
- b) For all Employees terminating employment after December 31, 2003 who do not meet the eligibility provisions of Section (a), the early retirement subsidies and early retirement reduction factors in place immediately prior to the date of this Agreement shall be frozen as of December 31, 2003. This means that such Employee's Accrued Benefit, to which such early retirement subsidies and early retirement reduction factors apply, shall no longer increase in amount after December 31, 2003. New early retirement reduction factors of 4% reduction per year from age 65 shall be implemented and shall apply to a full service Accrued Benefit calculated as of date of such Employee's termination, retirement or death. Subject to applicable vesting provisions, each such Employee shall receive the greater of the frozen Accrued Benefit (as determined using the frozen early retirement subsidies and as reduced using the frozen early retirement reduction factors).
- c) Employees who have an initial date of disability on or after December 31, 2003 and who do not meet the eligibility provisions of Section (a) shall not be eligible for a Disability Retirement benefit under the Pension Program.

Effective 06/01/2003

Pivot year adjustment to 06/01/2000 at 6/01/2003 and 06/01/2002 at 6/01/2007

Effective 01/01/2003

The 401K match remains at 75%, up to the first six percent (6%) of employees' salary contribution in accordance with I.R.S. limits.

# Appendix E Article 7 Section 10 Funeral Leave

Purpose:

This document outlines the circumstances and process by which an employee is to be placed on a funeral leave.

Process:

In the event of a death in an employee's immediate family (defined below), he or she will be granted up to five days of paid time off from work at regular straight time pay. Immediate family is defined as the employee's spouse, domestic partner, child or stepchild, parent or stepparent, brother/half brother, sister/half sister, grandparent, grandchildren and the employee's spouse's brother/half brother, sister/half sister, parent or stepparent, grandparent or grandchild.

An employee may take up to one day of paid leave if a death occurs among the employee's extended family (aunts, uncles, nieces, and nephews). If a holiday occurs during an employee's funeral leave, he or she will be paid holiday pay instead of funeral pay.

If additional time off from work is needed, an employee may extend funeral leave with supervisory approval. Floating holidays or vacation days must be used to cover the extended leave period.

Sufficient time off, not to exceed one (1) day with pay will be granted to a committee of not more than three (3) employees selected by Local Union 503 to attend the funeral of a member of the Local working for the Company.

While it normally will not be necessary, the Company reserves the right to require an employee to furnish proof of death and attendance at the funeral.

# Appendix F Article 7 Section 11 Jury Duty Leave

Purpose:

This document outlines the circumstances and process by which an employee is to receive a paid jury duty leave.

Process:

Civic responsibility is important. All employees are encouraged to participate as a juror or subpoenaed witness whenever they are called for service. An employee who has been called for jury duty or as a subpoenaed witness must provide his or her supervisor with a copy of the notice as soon as possible so that work coverage can be arranged. If an employee is excused early from jury duty on any day, he or she is expected to return to work to complete the day, if time permits.

Any employee who has been called for jury duty will receive his or her regular rate of pay for each day served. An employee serving on jury duty in a holiday week will receive holiday pay instead of jury duty pay for the holidays involved.

The Company will grant time off with pay to employees who are crime victims and are subpoenaed to appear at a criminal proceeding.

Employees are required to attach proof that time was served on jury duty to the timesheet for the corresponding pay period(s). Employees do not reimburse the Company for monies received from the court for service as a juror.

# Appendix G Article 7 Section 12 Military Leave of Absence

Overview:

These guidelines have been developed to comply with the Uniform Services Employment and Reemployment Rights Act of 1994 (the "Act"). Any benefits granted in addition to those provided by the Act are subject to review by the Company and may be modified or terminated at any time. The Company will administer military leave for employees leaving the Company to participate in the military of the United States for active duty, training, or examination to determine fitness for duty, per the guidelines below.

#### Eligibility:

Employees leaving the service of the Company to participate, voluntarily or involuntarily, in the Uniformed Services of the United States for military duty are eligible for coverage under this section. These services include the U.S. Army, Navy, Marine Corps, Air Force, Coast Guard and Public Health Service commissioned corps and their reserve components. Federal training or service in the Army National Guard and Air National Guard is also covered. "Uniformed Service" is defined as active duty, active duty training, inactive duty training (such as drills), initial active duty training, and funeral honors duty performed by National Guard and reserve members. Additionally, anyone who needs to be absent from work to take a fitness exam for military service is covered.

**Notification Requirements for Leave** 

Employees of the branch of the military in which the employees will be serving should notify the Company as soon as possible upon receipt of military orders. The employees should then submit copies of any official papers they have received to their supervisors as soon as is practical in order to better enable the Company to make necessary adjustments in the workload and work schedule. Employees should complete the Request for Military Differential Pay and provide it to their immediate supervisor prior to their last day of work. The form, along with a military pay voucher, should be faxed by the employee to Human Resources.

Seniority

During an absence from employment to perform uniformed service, later re-employed individuals are treated as on a leave of absence. They retain any seniority accumulated before the leave and earn seniority during that leave as if there were no termination of employment for that period of service.

Time spent on military leave will be counted toward automatic progression for employees represented by a collective bargaining agreement. A passing score on any applicable test will be required for advancement.

Compensation

Differential Pay – Employees on military leave will receive differential pay for the difference between their Company base salary and base military pay, for up to twelve (12) months. Calculations of differential pay will not include any scheduled increases for eligible employees.

Military Differential Pay will be paid each pay period in which the employee is on military leave based on the military base pay amount shown on the Request form. In order to facilitate this process, it is the employee's responsibility to obtain the military base pay amount and include it on the Request form. This amount will be used to determine the amount of Military Differential Pay.

Because the Military Differential Pay may be based on an estimate, employees should provide an actual military pay voucher as soon as possible. At the point an actual voucher is received, Payroll will make the appropriate adjustments to pay.

Employees being deployed to active military duty in support of uniformed service call-ups will remain as active. No status changes will be needed. The differential pay will be entered into Payroll. This payment will be reflected on the employee's paycheck with the Earnings Type of Military Leave with pay.

A paycheck will be created each pay period for the employee for the Military Differential Pay less any ESP and Energy Shares deductions. All checks/direct deposits will be mailed through normal distribution. It will be the responsibility of the timekeeper to handle any special mailing of the paychecks.

The Company Payroll urges the use of direct deposit. A direct deposit form can be obtained from Human Resources.

Currently, differential pay is treated the same as regular wages for withholding and employment taxes purposes. However, this treatment may change with future IRS guidance. Any change in the treatment of differential pay may affect other benefits. The Company will inform employees of any change if it occurs.

Pay Rate Increases - Upon return to active employment from military leave, employees will be reviewed and salaries adjusted to where they would have been had the employees not been activated. Employees covered under a collective bargaining agreement will be placed at the step of the rate scheduled where they would have been had they not been activated.

Energy Shares - Deductions will continue while the employee is on active duty, receiving Military Differential Pay, and there is sufficient pay to take the deduction. Contributions already made will be used to purchase shares. Contributions may resume once the employee returns from leave.

#### **Benefits**

Employee Health and Welfare Benefit Contribution Deduction: All employee health and welfare benefit contribution deductions from paychecks will be discontinued. Employees are responsible for contacting Human Resources to make payment arrangements for continuing health and welfare benefit coverage during their absence.

- Medical Insurance (1) Employees on military leave are covered under the Act. The Act requires employers to extend medical coverage to employees on military leave and their covered dependents for up to eighteen (18) months. The commencement of the military leave is also a COBRA qualifying event. Thus, the continued medical coverage must be available for the entire COBRA period, even if the employee does not return to work at the end of the military leave. If an employee elects to continue coverage under the Act, he or she will be required to pay only his or her normal active employee portion of the medical premium during the first twelve (12) months of leave (Paid Military Leave). For the remaining six (6) months of leave (Unpaid Military Leave), the Company may require the employee to pay up to 102 percent of the cost associated with continued coverage (the usual COBRA premium).
- Dental (1) Coverage may be continued during leave for up to eighteen (18) months. Employees will be required to pay only their normal active employee portion of the dental premium during the first twelve (12) months of leave. For the remaining six (6) months, the Company may require the employee to pay up to 102 percent of the cost associated with the continued coverage (the usual COBRA premium).
- Life/Dependent Life Coverage may be continued during leave. The Company will continue to pay for non-contributory life during the first six (6) months of leave. Employees will be required to pay their normal active employee premium for Contributory Life and Dependent Life Insurance premiums during the first six months of leave. (1) A conversion policy, however, is available at the end of the six-month period if the employee elects to convert to an individual policy and pay the premiums directly to the insurance company for non-contributory and contributory life insurance coverage. An individual policy is also available for dependent life insurance coverage after the six-month period. All life insurance coverages will resume on the first day back to work without requiring evidence of insurability.
- AD&D (1) Coverage will end 30 days following the last day of work prior to the leave. An option to continue coverage through an individual policy is available. Coverage will resume on the first day back at work without requiring evidence of insurability.
- Accident & Sickness/Long Term Disability/Business Travel Coverage will end on the last day of work prior to the leave. Coverage will resume on the first day back at work without requiring evidence of insurability.

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- ESP Deductions for Employee Savings Plan contributions will continue while the employee is on active duty, if there is adequate differential pay to fund the deductions. If there is inadequate differential pay to fund the deductions for contributions, the employee who returns to work within he required period will be given up to three times the length of the active duty period (not to exceed five years) in which to make up contributions missed while on active duty. Any ESP loan repayments will be suspended during the period of military service and will resume and be extended for the period the employee was on military leave.
- Vision Coverage may be continued during leave for up to eighteen (18) months. Employees will be required to pay only their normal active employee premium during the first twelve (12) months) of leave. For the remaining six (6) months, the Company may require the employee to pay up to 102 percent of the cost associated with continued coverage (the usual COBRA premium).
- Pension Plan participants who return to work within the required period will be granted accredited service for the period of active duty.
- Vacation Employees who do not have sufficient time in the year to take remaining vacation or will miss being able to take vacation, may be paid for unused vacation. Pay for unused vacation should be included in the last paycheck of the year. Employees will continue to accrue vacation as if they never went on military leave.
- > Holiday Employees will receive differential pay for any holidays that may fall during active duty.
- Flexible Benefits Plan (including Health Care and Dependent Day Care Tax Saver Accounts) Contributions to Health Care Tax Saver Accounts may be continued under COBRA. All other contributions will stop and participation in the Flex Plan ends when military leave begins. However, employees may continue to file claims for reimbursable health and dependent care expenses incurred prior to the time participation ends, up to the available balance of the respective Account, until March 31 of the next year. Contribution elections may resume upon return to work.

#### Note:

(1) Employees are responsible for contacting the Company Human Resources Manager to make payment arrangements in order to continue benefit coverage during their absence. Failure to make the necessary monthly premium payments for benefits may result in termination of benefit coverage.

Health and Welfare Benefits Chart

	Military Leave of Absence	
Coverage Description	Paid Military Leave - (12 months*)	Unpaid Military Leave – (6 months*)
Medical Insurance	Employee Cost Only - Cobra election required <sup>1</sup>	Coverage ends – may continue through COBRA at full cost <sup>1</sup>
Dental Insurance	Employee Cost Onlỳ - COBRA election required <sup>1</sup>	Coverage ends may continue through COBRA at full cost <sup>1</sup>
Non Contributory Life Insurance	No Cost – Employer paid; coverage limited to 6 months per contract*	Coverage ends after 6 months per contract* - employee may elect to convert to an individual policy <sup>2</sup>
Contributory Life Insurance	Employee Cost Only¹; coverage limited to 6 months per contract*	Coverage ends after 6 months per contract* - employee may elect to convert to an individual policy <sup>2</sup>

Dependent Life Insurance	Employee Cost Only <sup>1</sup> ; coverage limited to 6 months per contract*	Coverage ends after 6 months per contract* - employee may elect to convert to an individual policy <sup>2</sup>
AD&D <sup>3</sup>	Employee Cost Only <sup>1</sup> ; coverage ends 30 days after LOA begins per contract* employee may elect to convert to individual policy <sup>2</sup>	Coverage ends 30 days after LOA begins per contract* - employee may elect to convert to an individual policy <sup>2</sup>
Accident & Sickness	Coverage ends	Coverage ends
Long Term Disability	Coverage ends	Coverage ends
Vision	Employee Cost Only – COBRA election required <sup>1</sup>	Coverage ends – may continue through COBRA at full cost <sup>1</sup>
Tax Saver	Payroll deduction contributions end – may continue coverage through COBRA for Healthcare Account <sup>1</sup>	May continue coverage through COBRA for Healthcare Account <sup>1</sup>
Business Travel Accident	Coverage ends	Coverage ends

Document 4-3

Employees will receive COBRA notification packages from the Company once the leave of absence is approved. Payment coupons and conversion forms will be included in the COBRA package.

Benefit coverage is subject to the terms and conditions of the benefit contracts. If there are any differences between this information and the details of the policy/certificate of coverage, the policy/certificate of coverage governs.

Reemployment

Reemployment rights are dependent on Uniformed Service that ends honorably. Thus, separation from service or discharge that is dishonorable or based on bad conduct, on grounds less than honorable, AWOL, or ending in a conviction under court martial would disqualify a service member from availing any of the rights under the Act.

Once the honorable discharge condition is met, an employee seeking to enforce a right or entitlement to a benefit must meet the following criteria:

- The employee or a representative of the Uniformed Service must have given the Company advance notice of the Impending Service, unless such notice is precluded by military
- The employee's absence from work must have been on account of performing Service in the Uniformed Services; and
- The cumulative length of the absence and all previous absences for periods of Service in the Uniformed Services must not exceed five years (with certain exceptions set for the in the Act).

Time limits for returning to work depend on the duration of the orders:

<sup>&</sup>lt;sup>1</sup> Employees will be direct billed (via payment coupons) from the Company.

<sup>&</sup>lt;sup>2</sup> Employees must complete the conversion applications and mail premium directly to the insurance carriers.

<sup>3</sup> These benefits may not be payable if the event/injury is a result of war (declared or undeclared) or an act of terrorism. See policy/certificate of coverage for more details.

<sup>\*</sup>Insurance contract limits coverage period.

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- For service of 1 30 days: the beginning of the first regularly scheduled work day or 8 hours
  after the end of the military duty, plus reasonable commuting time from military duty station to
  home.
- For service 31 days to 180 days: application for reinstatement must be submitted not later than 14 days after completion of military duty.
- Service of 181 or more days: application for reinstatement must be submitted not less than 90 days of completion of military duty.

The deadline for reinstatement may be extended for up to 2 years for persons who are convalescing due to a disability incurred or aggravated during military service, and the Company must make reasonable accommodations for the impairment. A returning service person cannot be terminated without cause within one year after reemployment.

Depending upon the length of service, returning servicepersons must be reinstated in the position they would have attained, or their former position, or one with similar seniority, status, and pay. Except with respect to persons whose disability occurred in or was aggravated by military service, the position into which an employee is reinstated is determined by priority (a returning service member steps back in at the seniority point he or she would have occupied if the person had remained continuously employed), based on the length of military service:

- Service 1 90 days: (a) in the job the person would have held had he or she remained continuously employed (possibly a promoted position), so long as the person is qualified, or can become qualified after reasonable efforts by the Company, or (b) if the person cannot become qualified, in the position the person was employed on the date of the commencement of the military serve or which nearly approximates that position.
- Service of 91 or more days: (a) same as for service of 1 90 days, or a position of like seniority, status and pay, so long as he or she is qualified, or (b) if the person cannot become qualified, in the position the person was employed on the date of the commencement of military service or which nearly approximates that position.

Employees should submit a copy of military papers showing a release date upon return to work and must submit a certificate of satisfactory military service. Returning employees must be "promptly re-employed." Reinstatement after a lengthy tour of duty might require two weeks to allow giving notice to an incumbent who might have to vacate the returning serviceperson's position.

# INDEX

Subject Arbitration	<u>Article</u>	Section	<u>Page</u>
Request for Impartial Arbitrator, selection Written decision Expenses	9 9 9	1(e) 2 2(c) 3	28 28 28 28
Bulletin Boards & E-mail	2	<b>3</b> :.	3
Call Outs Definition Criteria	3 3	12 13	7 7
Contracting Out	5	6	15
Date & Term	14	1	31
Death in Family	7	10	22
Demotions Other than reduction in force Physical disability	<b>4</b> 5	11(b) 4(a)	13 15
Discipline	4	11(a)	13
Employment, outside	3	14(e)	8
Evaluation Period Non-bargaining unit positions Bargaining unit positions	<b>4</b> <b>4</b>	6 7	11 12
Grievances Steps Union Committee	9	1 1(d)	27 27
Health & Welfare Changes to Provisions	8 Appendix C&D	1	24 36-44
Holidays Observed days Floating Holiday Shift worker observance Holidays on days of rest Pay	Appendix B 7 7 7 7 7 7	6(a) 6(b) 6(c) 6(d) 7	35 20 20 20 20 20 21
Identity of contracting parties	Preamble		1

Subject Job Classifications	<u>Article</u>	<u>Section</u>	Page	
Specifications	12	1	30	
Specifications, changes to	12	3	30	
Technological changes	12	4	30	
	.=	•	00	
Job Postings				
Posting period	4	5(a)	9	
Consideration for position	4	·· ·· · 5(d)	10	
Testing & Evaluations	4	5(h)	11	
Non-bargaining unit position	4	6(a)	11	
Jury Duty	7	11	22	
Manager and Stability				
Management Rights	11		29	
Maternity Leave	8	6	26	
matering bears	0	0	20	
Meals				
Meal Period	5	2(c)	14	
Working through	5	2(f)	14	
Overtime meals	5	2(a)	14	
N. AUTO		•		
Military Leave	7	12	23	
No Strikes, Lock-outs	10		29	
Non Discrimination	13	2	30	
Occupational Groups	4	· <b>3</b>	9	
Overtime				
Rate	3	7	6	
Distribution	3	9-13	6, 7	
Scheduled Overtime	3 3	11(c)	7	
Past Practices	11	2	29	
Davroil	0	00.1		-
Payroll	3	6(b)	5	
Permanent Employees				1
Definition	2	1(a)	2	
	<b></b>	(a)	2	1
Personal Day	7	13	23	1
• .			-	•
Deskationer Frankrise				-
Probationary Employees	_		_	
Definition	2	1(d)	2	1
Probationary Period	2 2 2	1(d)	2 2 2	1
Discharge or lay off	2	1(h)	2	ı

Subject	<u>Article</u>	<u>Section</u>	Page
Recognition Local 503 Covered facilities	1	1	1
Reduction in force Recall Notice of Vacancy Bumping, in the event of Severance Layoffs Transfers, in the event of Seniority, in the event of	4 4 8 8 8 8 8	5(c) 8 2 4 4(b) 4(c)	10 12 25 25 25 25
Reporting Headquarters	5	1	13
Rest Period Sixteen consecutive hours worked Midnight to 4:00 a.m. In emergencies	3 3 3	14(a) 14(b) 14(d)	7 8 8
Retirement Changes to	8 .	3	25
Safety Rules & regulations Accident Investigations Unsafe equipment, reporting of Personal Protective Equipment	6 6 6	1(b) 1(f) 2(b) 4	16 16 17 18
Schedule Changes	3	11	6
Scheduled Employees Definition	3	5	5
Seniority Definition Transfers Probationary employees List Loss of rights	4 4 2 4 4	2 4 1 9 10	8 9 2 12 12
Legality	13		30
Shift Differential	3	10	6
Shift Employees	3	3	5
Shift Swaps	3	7(b)	6

Subject Sick Leave	Article	Section	Page	;
Benefit	7	14	23	
Doctor's certificate, requirements for	7	14	23	;
Carry over into next year	7	14	23	
New York State Disability, effects on	8	5(a)	26	í
Workers Compensation, effects on	8	5(b)	26	1
Abuse	7	14	23	1
W 1 W1		••	•	- 1
Subterfuge	2	4	3	1
Successor Clause	Preamble		1	1
Supervisory Capacity, working in	5	5	15	\$
Temporary Assignments to Higher Classifications	5	3	15	;
Temporary Employees				•
Definition	2	1(e)	2	
Rates of pay	2 2 2 2 2	1(f)	2	_
Use	2	1(g)	2 2 2	÷
Discharge or lay off	2	1(h)	2	-
Reclassified	2	1(j)	3	É
·				•
Union Leave				_
Full time	7	8	21	Ţ
Recognized Activity	7	9	22	
Union Membership	-	_		
Employee affiliation	2	1(b)	2	ţ
Standing in	2 2 2 2	1(c)	2	
Dues	2	1(k)	2 3 3	Ç
No-discrimination, interference, restraint or coercion	2	5(a)		_
Attention of requirements		6	4	F
Union Merger, affects on agreement	1	3	1	F
Union responsibilities	2	7	4	7
Official responsibilities	. •	•	4	F
Union Rules and Regulations	2	2	3	
Unpaid Leave	8	7	26	t
Vacation				
Benefit	Annondiy D		05	F
Scheduling	Appendix B	1/b-o\ 4	35 19	_
Carry-over	7	1(b-c), 4 1(d)	19	E
During a holiday	7	2	19	-
Pay, in advance	7	3	19	E
Pay, upon termination	7	3 5	19	E
Wages	Appendix A		33-34	ľ

<u>Subject</u>	<u>Article</u>	<u>Section</u>	<u>Page</u>
Work during emergencies	5	3	15
Work On Sunday	3	8	6
Workday/Workweek	<b>3</b>	·· 3,5	· 5